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Message Text

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PAGE 01 STATE 179831

21
ORIGIN EB-07

INFO OCT-01 EA-07 ISO-00 TRSE-00 L-03 FAA-00 DOTE-00 FMC-01

COME-00 /019 R

DRAFTED BY EB/IFD/OMA:CHERVIN
APPROVED BY EB/IFD/OMA:RJRYAN
EA/K:PMAYHEW
L/EB:GROSEN
TREASURY:MFEINBERG
---------- 084775
R 210107Z JUL 76
FM SECSTATE WASHDC
TO AMEMBASSY SEOUL

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E.O. 11652: N/A

TAGS: EFIN, KS

SUBJECT: KOREAN DEFENSE TAX

REF: A) SEOUL 3715, B) STATE 118305

1. IN VIEW OF THE RESPONSE OF THE KOREAN MINISTRY OF FINANCE (MOF) AS REPORTED IN REFTEL A, UNLESS THE EMBASSY HAS SIGNIFICANT NEW INFORMATION TO REPORT, WE INTEND TO CALL THE MATTER OF THE KOREAN DEFENSE TAX TO THE ATTENTION OF THE IRS WHICH WOULD DETERMINE WHETHER THE IMPOSITION OF THE DEFENSE TAX ON US SHIPPING FIRMS AND AIRLINES AFFECTS THE BASIS FOR THE RECIPROCAL CORPORATE INCOME TAX EXEMPTION. US COMPANIES HAVE BEEN INFORMED THAT NEITHER THIS DETERMINATION NOR A FORMAL RULING WOULD AFFORD THEM ANY DIRECT TAX RELIEF, ALTHOUGH A DETERMINATION THAT THE RECIPROCAL EXEMPTION IS AFFECTED COULD BE USED IN ANOTHER ATTEMPT TO INFLUENCE THE MOF'S INTERPRETATION OF THE APPLICABILITY OF THE DEFENSE TAX IN 1975 AND 1976.
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PAGE 02 STATE 179831

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2. PLEASE ADVISE WHETHER ANY NEW DEVELOPMENTS HAVE OCCURRED. KISSINGER

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NNN

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01 JAN 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: INCOME TAXES, FOREIGN INVESTMENTS, TAX RELIEF
Control Number: n/a
Copy: SINGLE
Draft Date: 21 JUL 1976
Decaption Date: 01 JAN 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Authority: KelleyW0
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 28 MAY 2004
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1976STATE179831
Document Source: CORE
Document Unique ID: 00
Drafter: CHERVIN
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Film Number: D760280-0228
From: STATE
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1976/newtext/t19760736/aaaabfie.tel
Line Count: 63
Locator: TEXT ON-LINE, ON MICROFILM
Office: ORIGIN EB
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
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Reference: 76 SEOUL 3715, 76 STATE 118305
Review Action: RELEASED, APPROVED
Review Authority: KelleyW0
Review Comment: n/a
Review Content Flags:
Review Date: 28 MAY 2004
Review Event:
Review Exemptions: n/a
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Review Markings:

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Review Media Identifier:
Review Referrals: n/a
Review Release Date: n/a
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Review Transfer Date:
Review Withdrawn Fields: n/a
Secure: OPEN
Status: NATIVE
Subject: KOREAN DEFENSE TAX
TAGS: EFIN, EAIR, EWWT, KS, US, IRS
To: SEOUL
Type: TE
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